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Kevin de León Introduces Legislation to Protect Unmarried Home Owners from Unfair Property Tax Increases

SACRAMENTO—Assembly Member Kevin de León (D-Los Angeles), Chair of the Assembly Appropriations Committee, introduced Assembly Bill 103 today, which would allow two people, including same-sex couples, who co-own a home together to avoid an unfair property tax increase upon the death of one of the co-owners.

Under existing law, whenever there is a change in home ownership the home is reassessed at its current market-price value, and the new owner must pay property taxes based on that value. Individuals are excluded from this law if they are the spouse, domestic partner or relative of the deceased. However, this exclusion does not protect co-tenants who are un-married or un-related, making same-gender couples particularly vulnerable to losing their homes when their partner dies. AB 103 would protect unmarried couples from the unfair burden of increased taxation on their homes when one partner takes over property ownership.

“This is an important step to protect unmarried individuals when they are most vulnerable, after a loved one dies,” stated Assembly Member de León. “Without this legislation surviving partners are faced with the unfair burden of increased taxes on their homes, forcing some people to have to give them up. That is an appalling situation; people who live and own a home together and are unmarried, whether by choice or because of the law, should be treated equally to married couples.”

Board of Equalization Vice Chairwoman Betty T. Yee stated “I applaud Mr. de León’s championing of this important measure. It acknowledges the true diversity of families and households in California and will keep homeowners, particularly elderly individuals, in their homes when their co-owner dies.”

To qualify for the exemption the bill will require that cotenants have lived together in the home for at least one year, in order to be eligible for the property tax exception.

AB 103 is sponsored by Equality California. It next moves to the Assembly Rules Committee and will be heard in a policy committee in early spring.

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